MITCHELL J. LANDRIEU, MAYOR

CITY OF NEW ORLEANS

OFFICE OF THE MAYOR

MITCHELL J. LANDRIEU MAYOR

EXECUTIVE ORDER MJL 10-07

WHEREAS, the creation of an equitable and fair system of taxation within the City of New Orleans is vital;

WHEREAS, ensuring a stable, long-term source of revenue in order to properly fund government operations is essential to the citizens of New Orleans in order to ensure the public's safety; promote the health and well being of youth and families; create good paying jobs and provide equal access to economic prosperity; create sustainable communities; and develop innovative programs that transform the City and City government;

WHEREAS, disparities within the current tax structure in Orleans Parish must be eliminated to ensure that no particular group or individual bears an unfair tax burden;

WHEREAS, reforms are needed in order to bring greater fairness and equity to the current tax structure of Orleans Parish;

WHEREAS, proposed changes to the Orleans Parish tax structure should be recommended by an independent commission following an in-depth review of the current tax system, best practices, and the solicitation of public input;

NOW, THEREFORE, I, MITCHELL J. LANDRIEU, by the authority vested in me as Mayor of the City of New Orleans by the Constitution and laws of the State of Louisiana and the Home Rule Charter and laws of the City of New Orleans, **HEREBY ORDER AS FOLLOWS:**

- 1. Effective Date: This Executive Order is effective upon signature of the Mayor.
- 2. <u>Purpose:</u> The purpose of this Executive Order is the creation of the Tax Fairness Commission ("Commission") as a Mayoral Advisory Committee pursuant to Section 4-104 of the Home Rule Charter of the City of New Orleans.
- 3. <u>Membership:</u> The Commission shall be composed of no less than nine members appointed by the Mayor.
- 4. The Commission shall be charged as follows:
 - A. To examine the current tax structure of Orleans Parish.

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- B. To examine and review the current tax structures of other governments to identify regional and national best practices.
- C. To analyze the following 3 main principles:

1. Fairness and Equity:

- Are similarly situated taxpayers paying similar taxes?
- Do certain taxpayers receive excessive and unwarranted tax exemptions or incentives?
- Does Orleans Parish's current tax system disproportionately burden any one particular group of people, businesses, or organizations?
- Does Orleans Parish's current tax system consider the taxpayer's ability to pay?

2. Economic Competitiveness:

- Does Orleans Parish's tax structure promote economic competitiveness and neighborhood development?
- How does Orleans Parish's tax structure compare to other jurisdictions?

3. Stability and Adequacy

- Is Orleans Parish's tax base able to fund critical government operations and public infrastructure needs?
- Are Orleans Parish's revenue sources predictable and stable?
- C. To allow public comment at all meetings of the Tax Fairness Commission.
- D. To make recommendations to the Mayor regarding changes to the current tax structure of Orleans Parish.
 - E. To provide a preliminary report by March 20, 2011 in order for the City to have the opportunity to work with members of the legislature to introduce legislation prior to the commencement of the 2011 Regular Session of the Louisiana State Legislature.
- F. To provide its written recommendation and final report no later than June 1, 2011.
- 2. <u>Duration:</u> This Commission shall remain in effect for 12 months from the Effective Date of this Executive Order.

WITNESS MY HAND AND SEAL THIS 9 DAY OF DECEMBER, 2010 AT NEW ORLEANS, LOUISPANA.

Mitchell J. Landrieu, Mayor

City of New Orleans